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**COURT APPOINTED SPECIAL ADVOCATES
OF ACADIANA, INC.**

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2004 AND 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/27/05

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Court Appointed Special Advocates
of Acadiana, Inc.
Lafayette, Louisiana

We have audited the accompanying Statements of Financial Position of Court Appointed Special Advocates of Acadiana, Inc. (a nonprofit organization) as of December 31, 2004 and 2003, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Court Appointed Special Advocates of Acadiana, Inc., as of December 31, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 15, 2005, on our consideration of Court Appointed Special Advocates of Acadiana, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and the supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

February 15, 2005

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 101,293	\$ 29,632
Accounts Receivable	50,648	73,349
Prepaid Expenses	8,784	6,849
Total Current Assets	<u>160,725</u>	<u>109,830</u>
PROPERTY AND EQUIPMENT		
Furniture and Fixtures	68,445	68,445
Less: Accumulated Depreciation	<u>(42,702)</u>	<u>(25,023)</u>
Net Property and Equipment	<u>25,743</u>	<u>43,422</u>
OTHER ASSETS		
Deposits	<u>6,740</u>	<u>4,740</u>
Total Other Assets	<u>6,740</u>	<u>4,740</u>
TOTAL ASSETS	<u>\$ 193,208</u>	<u>\$ 157,992</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,123	\$ 48,075
Accrued Payroll and Related Liabilities	16,800	23,972
Deferred Revenue	920	-
Accrued Compensated Absences	<u>4,406</u>	<u>7,076</u>
Total Current Liabilities	<u>25,249</u>	<u>79,123</u>
NET ASSETS		
Unrestricted	<u>167,959</u>	<u>78,869</u>
Total Net Assets	<u>167,959</u>	<u>78,869</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 193,208</u>	<u>\$ 157,992</u>

The Accompanying Notes are an Integral Part of this Statement.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
UNRESTRICTED NET ASSETS		
SUPPORT		
Contributions	\$ 76,880	\$ 57,971
Federal Grants	720,589	868,718
Other	<u>30,496</u>	<u>24,793</u>
Total Support	<u>827,965</u>	<u>951,482</u>
EXPENSES		
Program Activities:		
Advocacy Program	667,583	842,247
Management and General Expenses	58,758	53,065
Fundraising Expenses	<u>12,534</u>	<u>11,519</u>
Total Expenses	<u>738,875</u>	<u>906,831</u>
INCREASE IN NET ASSETS	89,090	44,651
NET ASSETS AT BEGINNING OF YEAR	<u>78,869</u>	<u>34,218</u>
NET ASSETS AT END OF YEAR	<u>\$ 167,959</u>	<u>\$ 78,869</u>

The Accompanying Notes are an Integral Part of this Statement.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2004**

	ADVOCACY PROGRAM	SUPPORTING SERVICES		TOTAL
		MANAGEMENT AND GENERAL	FUNDRAISING	
Compensation and Related Expenses				
Salaries	\$ 427,061	\$ 41,722	\$ -	\$ 468,783
Employee Benefits				
Payroll Taxes	34,192	3,278	-	37,470
Group Insurance	21,917	4,301	-	26,218
	483,170	49,301	-	532,471
Advertising	394	-	355	749
Depreciation	17,679	-	-	17,679
Donations	-	75	-	75
Dues, Subscriptions and Licenses	1,025	674	-	1,699
Education and Professional	95	-	-	95
Insurance	6,607	134	510	7,251
Interest	-	102	-	102
Office Expenses/Supplies	21,313	1,840	11,635	34,788
Professional Fees	24,958	750	-	25,708
Rent/Building Maintenance	56,287	2,518	-	58,805
Telephone	23,307	3,284	-	26,591
Training Supplies	15,273	-	-	15,273
Travel	15,531	45	-	15,576
Utilities	1,944	35	34	2,013
Totals	<u>\$ 667,583</u>	<u>\$ 58,758</u>	<u>\$ 12,534</u>	<u>\$ 738,875</u>

The Accompanying Notes are an Integral Part of this Statement.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2003**

	ADVOCACY PROGRAM	SUPPORTING SERVICES		TOTAL
		MANAGEMENT AND GENERAL	FUNDRAISING	
Compensation and Related Expenses				
Salaries	\$ 502,902	\$ 39,664	\$ -	\$ 542,566
Employee Benefits				
Payroll Taxes	44,675	3,301	-	47,976
Group Insurance	<u>21,915</u>	<u>4,379</u>	<u>-</u>	<u>26,294</u>
	569,492	47,344	-	616,836
Advertising	51,609	-	200	51,809
Depreciation	13,255	-	-	13,255
Dues, Subscriptions and Licenses	951	435	-	1,386
Education and Professional	2,338	240	-	2,578
Insurance	6,855	15	520	7,390
Interest	-	304	32	336
Office Expenses/Supplies	27,635	258	10,767	38,660
Professional Fees	10,915	357	-	11,272
Rent/Building Maintenance	42,914	1,891	-	44,805
Small Equipment	26,820	-	-	26,820
Telephone	19,090	2,121	-	21,211
Training Supplies	25,144	-	-	25,144
Travel	43,557	100	-	43,657
Utilities	<u>1,672</u>	<u>-</u>	<u>-</u>	<u>1,672</u>
Totals	<u>\$ 842,247</u>	<u>\$ 53,065</u>	<u>\$ 11,519</u>	<u>\$ 906,831</u>

The Accompanying Notes are an Integral Part of this Statement.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	\$ 89,090	\$ 44,651
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By Operating Activities:		
Depreciation	17,679	13,255
Changes in Assets and Liabilities:		
Accounts Receivable	22,701	(14,238)
Prepaid Expenses	(1,935)	(1,493)
Deposits	(2,000)	(110)
Accounts Payable	(44,952)	8,061
Accrued Payroll and Liabilities	(7,172)	(357)
Deferred Revenue	920	(2,500)
Accrued Compensated Absences	<u>(2,670)</u>	<u>4,730</u>
Total Adjustments	<u>(17,429)</u>	<u>7,348</u>
Net Cash Provided By Operating Activities	71,661	51,999
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Equipment	<u>-</u>	<u>(29,203)</u>
Net Cash Used In Investing Activities	<u>-</u>	<u>(29,203)</u>
NET INCREASE IN CASH	71,661	22,796
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>29,632</u>	<u>6,836</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 101,293</u></u>	<u><u>\$ 29,632</u></u>

The Accompanying Notes are an Integral Part of this Statement.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2004 AND 2003

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Court Appointed Special Advocates of Acadiana, Inc. is a non-profit organization that is designed to advocate for the best interest of abused and neglected children, by advocating for each child to be placed in a safe, permanent and nurturing home in a timely manner. The Organization is primarily funded through grants from various organizations and state agencies as well as contributions.

Financial Statement Presentation – Court Appointed Special Advocates of Acadiana, Inc. follows Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations," with regard to its financial statement presentation. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Contributions – Court Appointed Special Advocates of Acadiana, Inc. records its public support in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Income Taxes – Court Appointed Special Advocates of Acadiana, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and therefore has no provision for federal income taxes. In addition, Court Appointed Special Advocates has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

Donor-Restricted Funds - All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the entity reports the support as unrestricted.

Property and Equipment – All acquisitions of property and equipment in excess of \$1,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose.

Depreciation is computed using the straight-line method over the assets' useful lives.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Cash and Cash Equivalents – For the purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2004 or 2003.

Donated Services – Donated services are recognized as contributions in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made", if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many individuals volunteer their time and perform a variety of tasks that assist the Organization with the advocacy program throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under SFAS No. 116 were not met.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Accounts Receivable – Court Appointed Special Advocates of Acadiana, Inc. accounts for bad debts using the direct write-off method. Expense is recognized during the period in which a specific account is determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles of the United States of America.

The Organization generally does not require collateral, and the majority of its receivables are unsecured. The carrying amount for accounts receivable approximates fair value.

Vacation and Sick Leave – Vacation is earned after one year of employment and is calculated based on an anniversary year. Any unused vacation as of an employees' anniversary date is forfeited. Upon separation, employees will be compensated for any unused vacation generated in the current year.

Sick leave with pay is earned at a rate of 40 hours per calendar year, commencing 90 days after employment. Sick leave may be accumulated only for use in an extended illness. No sick leave or extended illness leave is payable to an employee upon separation.

Advertising – Advertising costs are charged to operations when incurred. Advertising expense for the years ended December 31, 2004 and 2003 was \$749 and \$51,809, respectively.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2003 AND 2002

(B) CONCENTRATION OF CREDIT RISK

The majority of Court Appointed Special Advocates of Acadiana, Inc.'s accounts receivable balance at December 31, 2004 and 2003 are comprised of amounts due from the Supreme Court of the State of Louisiana.

A majority of the revenues of the Organization are comprised of funds received from the Louisiana Supreme Court through a Temporary Assistance for Needy Families grant. The grant period runs from October 1 through September 30 each year, and is renewed annually. A change in this funding could substantially affect the operations of the Organization.

At December 31, 2004, the Organization had cash balances in excess of the FDIC limits at one financial institution in the amount of \$6,203.

(C) OPERATING LEASE

During December 2001, the Organization entered into an operating lease for office space commencing February 1, 2002, for a term of three years. At the same time, the Organization entered into a non-cancelable sublease agreement for a portion of this office space. Future minimum lease payments relating to the lease are as follows:

2005	<u>\$6,980</u>
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The total minimum future lease payments have not been reduced by \$2,955 of sublease rentals to be received in the future under the non-cancelable sublease.

Rent expense at December 31, 2004 and 2003, relating to this lease was \$ 25,966 and \$23,508, respectively.

(D) LINE OF CREDIT

The Organization has a line of credit with a financial institution in the amount of \$100,000 dated July 22, 2003 bearing interest at a variable rate of prime plus one percent, currently five percent per annum. At December 31, 2004 and December 31, 2003 there was no balance due on this line. The line is secured by the Organization's bank account as well as the corporate guaranty of Goodwill Industries of Acadiana, Inc.

(E) CASH FLOW DISCLOSURES

Interest paid	2004	\$ 102
	2003	\$ 336

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2004**

<u>PROGRAM TITLE</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amounts to Subrecipients</u>
Department of Health and Human Services: Administration for Children and Families: Temporary Assistance for Needy Families Passed through the Louisiana Department of Social Services to the Louisiana Supreme Court to Louisiana CASA	93.558	\$ 706,339	\$ -
Department of Juvenile Justice: Juvenile Justice and Delinquency Prevention: Passed through the National CASA Association	16.547	<u>14,250</u>	<u>-</u>
		<u>\$ 720,589</u>	<u>\$ -</u>

Note: The above Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Court Appointed Special Advocates of Acadiana, Inc.
Lafayette, Louisiana

We have audited the financial statements of Court Appointed Special Advocates of Acadiana, Inc. as of and for the year ended December 31, 2004, and have issued our report thereon dated February 15, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Court Appointed Special Advocates of Acadiana, Inc. financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Court Appointed Special Advocates of Acadiana, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the

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internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the management and Board of Directors of Court Appointed Special Advocates of Acadiana, Inc. and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties under Louisiana Revise Statute 24:513. This report is distributed by the Legislative Auditor as a public document.

*Wright, Moore, DeHart,
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February 15, 2005

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Court Appointed Special Advocates of Acadiana, Inc.
Lafayette, Louisiana

We have audited the compliance of Court Appointed Special Advocates of Acadiana, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2004. Court Appointed Special Advocates of Acadiana, Inc.'s major federal program is identified in the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Court Appointed Special Advocates of Acadiana, Inc.'s management. Our responsibility is to express an opinion on Court Appointed Special Advocates of Acadiana, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Court Appointed Special Advocates of Acadiana, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Court Appointed Special Advocates of Acadiana, Inc.'s compliance with those requirements.

In our opinion, Court Appointed Special Advocates of Acadiana, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2004.



Internal Control Over Compliance

The management of Court Appointed Special Advocates of Acadiana, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Court Appointed Special

Advocates of Acadiana, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management and Board of Directors of Court Appointed Special Advocates of Acadiana, Inc., the Legislative Auditor of the State of Louisiana, and the federal awarding agency. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

February 15, 2005

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2004

We have audited the financial statements of Court Appointed Special Advocates of Acadiana, Inc. as of and for the year ended December 31, 2004, and have issued our report thereon dated February 15, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by Comptroller General of the United States. Our audit of the financial statements of December 31, 2004 resulted in an unqualified opinion.

Section I – Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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B. FEDERAL AWARDS

Major Program Identification

Court Appointed Special Advocates of Acadiana, Inc. at December 31, 2004, had one major program: Department of Health and Human Services: Administration for Children and Families: Temporary Assistance for Needy Families: CFDA Number 93.558.

Low-Risk Auditee

Court Appointed Special Advocates of Acadiana, Inc. is considered a low-risk auditee for the year ended December 31, 2004.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2004.

Auditors' Report - Major Program

An unqualified opinion has been issued on the Court Appointed Special Advocates of Acadiana, Inc.'s compliance for its major program as of and for the year ended December 31, 2004.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
FOR THE YEAR ENDED DECEMBER 31, 2004**

Section II – Financial Statement Findings

There were no reportable conditions or instances of material noncompliance noted during the audit.

Section III – Federal Award Findings and Questioned Costs.

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal program.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2004**

There were no prior year findings.

COURT APPOINTED SPECIAL ADVOCATES OF ACADIANA, INC.

**MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2004**

No current year findings were noted, therefore, no response is deemed necessary.